

(2) Provided:

(i) The alien pays anew the statutory application and issuance fees; and  
(ii) The consular officer ascertains whether the original issuing office knows of any reason why a new visa should not be issued.

(b) *Replacement immigrant visa for an immediate relative or for an alien subject to numerical limitation.*

(1) A consular officer may issue a replacement visa under the original number of a qualified alien entitled to status under INA 201(b)(2)(A)(i), INA 203(a), (b), or (c), or under INA 124, if—

(i) The alien is unable to use the visa during the period of its validity due to reasons beyond the alien's control;  
(ii) The visa is issued during the same fiscal year in which the original visa was issued;

(iii) The number has not be returned to the Department as a "recaptured visa number";

(iv) The alien pays anew the statutory application and issuance fees; and  
(v) The consular officer ascertain whether the original issuing office of knows of any reason why a new visa should not be issued.

(2) In issuing a visa under this paragraph (b), the consular officer shall insert the word "REPLACE" on Form OF-155A, Immigrant Visa and Alien Registration, before the word "IMMIGRANT" in the title of the visa.

\* \* \* \* \*

Dated: December 17, 1997.

**Mary A. Ryan,**

*Assistant Secretary for Consular Affairs.*

[FR Doc. 98-1780 Filed 1-28-98; 8:45 am]

BILLING CODE 4710-06-M

## DEPARTMENT OF STATE

### Bureau of Consular Affairs

#### 22 CFR Part 42

[Public Notice 2715]

#### Visas: Immigrant Religious Workers

**AGENCY:** Bureau of Consular Affairs, DOS.

**ACTION:** Final rule.

**SUMMARY:** The Immigration Act of 1990 created a new special immigrant visa classification for religious workers who have 2 years of membership in a religious denomination; two years of experience in a religious occupation or vocation and who intend to continue to work in such occupation or vocation. The legislation, as originally enacted, required religious workers (other than ministers) to seek entry into the United States before October 1, 1994.

On October 25, 1994 in the Immigration and Nationality Technical Corrections Act of 1994 the deadline was extended to allow religious workers to enter the United States "before October 1, 1997".

The Religious Workers Act of 1997 enacted on October 6, 1997 further extended the deadline to "before October 1, 2000". Thus, this final rule amends the previously published regulation and extends the allowable validity date of immigration visas for aliens seeking to enter the United States as special immigrant religious workers to not later than September 30, 2000.

**EFFECTIVE DATE:** January 29, 1998.

**FOR FURTHER INFORMATION CONTACT:** Pam Chavez, Legislation and Regulations Division, Visa Services, (202) 663-1206.

#### SUPPLEMENTARY INFORMATION:

##### Immigration Act of 1990

Section 151 of the Immigration Act of 1990 (IMMACT 90), Public Law 101-649, amended INA 101(a)(27)(C) by adding a new category of special immigrant visas for aliens who will work in a religious occupation or vocation for a religious organization in a professional or other capacity. Unlike the provision for special immigrant ministers of religion, which does not contain a sunset provision, the provisions for religious workers (as defined under INA 101(a)(27)(C)(ii)(II) and (III)), as originally enacted, required religious workers to seek to enter the United States before October 1, 1994.

##### Immigration and Nationality Technical Corrections Act of 1994

On October 25, 1994, sec. 214 of the Immigration and Nationality Technical Corrections Act of 1994 (Pub. L. 103-416) amended INA 101(a)(27)(C)(ii) to extend the sunset date to before October 1, 1997.

##### Religious Workers Act of 1997

Sec. 1 of the Religious Workers Act of 1997, Public Law 105-54, enacted October 6, 1997 further extended the deadline for special immigrant religious workers to enter the United States until before October 1, 2000. This final rule implements this section by revising 42.32(d)(1)(ii) to extend the visa validity date to not later than September 30, 2000.

##### Final Rule

This rule is not expected to have a significant impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. This rule imposes no reporting or

recordkeeping action from the public requiring the approval of the Office of Management and Budget under the Paperwork Reduction Act requirements. This rule has been reviewed as required by E.O. 12778 and certified to be in compliance therewith. This rule is exempted from E.O. 12866 but has been coordinated with INS and reviewed to ensure consistency therewith.

#### List of Subjects in 22 CFR Part 42

Aliens, Immigration, Passports and visas.

In view of the foregoing 22 CFR Chapter I is amended as follows:

#### PART 42—[AMENDED]

1. The authority citation for Part 42 is revised to read:

**Authority:** 8 U.S.C. 1104.

2. Section 42.32 is amended by revising paragraph (d)(1)(ii) to read as follows:

##### § 42.32 Employment based preference immigrants.

\* \* \* \* \*

(d) *Fourth preference—Special immigrants—(1) Religious workers.*

\* \* \*

(ii) *Timeliness of application.* An immigrant visa issued under INA 203(b)(4) to an alien described in INA 101(a)(27)(C), other than a minister of religion, who qualifies as a "religious worker" as defined in 8 CFR 204.5 shall bear the usual validity except that in no case shall it be valid later than September 30, 2000.

\* \* \* \* \*

Dated: January 12, 1998.

**Mary A. Ryan,**

*Assistant Secretary for Consular Affairs.*

[FR Doc. 98-1779 Filed 1-28-98; 8:45 am]

BILLING CODE 4710-06-M

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 8763]

RIN 1545-AU06

#### Modifications of Bad Debts and Dealer Assignments of Notional Principal Contracts

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains regulations that deem a charge-off and